

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

United States of America

v.

**Leif D. Rozin and
Alan W. Koehler**

Defendants.

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Case No. 1:05-CR-139

District Judge Susan J. Dlott

**VERDICT FORM
April 29, 2008**

Check "Not Guilty" or "Guilty" for each Defendant to indicate the Jury's unanimous verdict:

1. Count One – Conspiracy to Defraud the United States. (18 U.S.C. § 371)

We the Jury unanimously find the Defendant Leif D. Rozin:

Not Guilty _____ Guilty ✓

We the Jury unanimously find the Defendant Alan W. Koehler:

Not Guilty _____ Guilty ✓

2. Count Two – Willful Subscription of a False Tax Return. (26 U.S.C. § 7206(1))

We the Jury unanimously find the Defendant Leif D. Rozin:

Not Guilty _____ Guilty ✓

3. Count Three – Aiding and Assisting in the Preparation and Filing of a False Income Tax Return (U.S. Corporate Income Tax Return for Rozin, Inc., Form 1120S, for calendar year 1998). (26 U.S.C. § 7206(2))

We the Jury unanimously find the Defendant Alan W. Koehler:

Not Guilty _____ Guilty ✓

4. Count Four – Aiding and Assisting in the Preparation and Filing of a False Income Tax Return (U.S. Individual Income Tax Return for Leif D. Rozin and his spouse, Form 1040, for calendar year 1998). (26 U.S.C. § 7206(2))

We the Jury unanimously find the Defendant Alan W. Koehler:

Not Guilty ✓ Guilty _____

5. Count Five – Aiding and Assisting in the Preparation and Filing of a False Income Tax Return (U.S. Individual Income Tax Return for Burton B. Kallick, Form 1040, for calendar year 1998). (26 U.S.C. § 7206(2))

We the Jury unanimously find the Defendant Alan W. Koehler:

Not Guilty ✓ Guilty _____

6. Count Six – Attempt to Evade or Defeat Any Tax. (18 U.S.C. § 7201)

We the Jury unanimously find the Defendant Leif D. Rozin:

Not Guilty _____ Guilty ✓

(please sign the following page)